

IDAHO TAX REFUND ATTACHMENT FOR CHILD SUPPORT

QUESTIONS & ANSWERS

Q: HOW DOES CHILD SUPPORT ATTACH STATE TAX REFUNDS?

Non-custodial (NCP) parent files a tax return with the State Tax Commission.

Child Support sends the case to the State Tax Commission for attachment of a state tax refund when past due child support is owed.

Tax refunds are held by the State Tax Commission for child support.

Non-custodial parent and the joint filer (if there is one) are sent a notice by certified mail of the attachment. (Notice includes an Administrative Review form).

Q: WHAT DOES THE CUSTODIAL PARENT HAVE TO DO TO HAVE THE STATE TAXES HELD FOR PAST DUE CHILD SUPPORT?

Child Support Services automatically sends a case for attachment of the tax refund when the non-custodial parent owes \$25 or more in past due child support and child support services is enforcing the child support order.

Q: IS THERE A FEE CHARGED FOR ATTACHING A TAX REFUND?

The custodial parent is charged a \$25 fee per transaction for the attachment. This fee is taken from the attachment at the time the taxes are distributed. This fee is taken from the total amount received.

Q: WHY ARE STATE TAXES HELD FOR CHILD SUPPORT?

It is a federal requirement that all states attach state tax refunds for past due child support. Idaho Code 56-203D gives the state of Idaho authority to carry out this federal requirement.

Q: HOW MUCH PAST DUE CHILD SUPPORT DOES THE NON-CUSTODIAL HAVE TO OWE BEFORE THE CHILD SUPPORT CASE CERTIFIES FOR THE STATE TAX REFUND ATTACHMENT?

\$25 in past due support

Q: HOW LONG ARE STATE TAXES HELD?

State tax refunds are held by the State Tax Commission for 25 days to allow for Child Support Services to notify the tax payers and allow time for the parties to file for an administrative review.

Q: WHAT CAN THE NON-CUSTODIAL PARENT DO TO HAVE THE STATE TAXES APPLIED TO THE CASE SOONER?

The non-custodial parent may request the state taxes be applied to the Child Support case before the 25 days are up. Contact the customer service center at 1-800-356-9868 or in the Boise area at 334-2479 and press #4 to get the operator for assistance.

Q: WHAT CAN THE NON-CUSTODIAL DO IF HE/SHE FEELS THAT THE STATE TAX REFUND WAS ATTACHED IN ERROR?

The non-custodial parent can request an administrative review. This form was mailed to them by certified mail with the notice. The non-custodial parent must submit this form to the address provided on the form within 14 days of the date the notice was mailed to them. Administrative Review forms can be fax to the Child Support Business office at 208-332-7367 to expedite the process to ensure it will be received within the 14-day timeframe.

Q: WHY WAS THE STATE TAX REFUND HELD WHEN THE NON-CUSTODIAL PARENT ONLY OWES CURRENT SUPPORT?

When an Income Withholding Order is in place and the non-custodial parent's employer is sending payments to child support weekly or bi-weekly (26 or 52 week pay cycle) the full current support amount that is due each month may not be received. When the case becomes \$25 behind in the current support payment, the tax refund will be held per federal and state requirements. When this happens the Non-custodial parent can ask Child Support to release the tax refund from holding at the tax commission and return the refund. The non-custodial parent must contact the customer service center within 21 days of the date of the notice to make this request. Call 1-800-356-9868 or in the Boise area at 334-2479 and press #4 to get the operator for assistance.

Q: WHAT HAPPENS WHEN A NON-CUSTODIAL PARENT FILES A JOINT RETURN WITH SOMEONE THAT DOES NOT OWE CHILD SUPPORT AND THIS PERSON WANTS TO CLAIM A PORTION OF THE TAX REFUND (OR FILE AN INJURED SPOUSE CLAIM)?

An Administrative Review form is sent to the tax payers with the notice that the taxes are being held. These forms are sent by certified mail to the address on the tax return. The Administrative Review form must be completed and returned within the 14 days timeframe from the date the notice was mailed. This is the ONLY form that the spouse of the non-custodial parent can file to get a portion of the taxes returned. Only ½ of a joint refund can be released regardless of who made the income. (Per Idaho Code 56-203D (1) (E)).

Administrative Review forms can be fax to the Child Support Business office at 208-332-7367 to expedite the process to ensure that it is received within the 14 days. If the administrative review form is not available the non obligated party can send a letter requesting their portion of the tax refund. Both tax payers information must be included with the request.

Q: HOW DOES THE TAX PROCESS WORK IF THE CASE INVOLVES IDAHO CHILD SUPPORT AND A CHILD SUPPORT AGENCY OF ANOTHER STATE?

- *If the non-custodial parent and the custodial parent lives in Idaho, Idaho will attach the state tax return and send the collections to the custodial parent.*
- *If the non-custodial parent lives in Idaho and the custodial parent lives in another state, Idaho will attach the state tax return and send the collections to the custodial parent's state of residence.*
- *If the non-custodial parent lives outside of Idaho, Idaho Child Support will request the state of residence to attach the state tax return (if that state has state income tax). The other state will forward the state taxes to Idaho.*

Q: HOW IS THE MONEY DISTRIBUTED WHEN THE STATE TAX REFUND IS RECEIVED BY CHILD SUPPORT SERVICES?

The custodial parent can choose to have the tax collection deposited to a Quest Card or to a bank account designated by the custodial party.